

AMENDED IN ASSEMBLY APRIL 2, 2009

CALIFORNIA LEGISLATURE—2009—10 REGULAR SESSION

ASSEMBLY BILL

No. 1341

Introduced by Assembly Member Saldana

February 27, 2009

An act to amend Section 276 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1341, as amended, Saldana. ~~Taxation.~~ *Taxation: disabled veterans' exemption.*

Existing property tax law provides, pursuant to the authorization of the California Constitution, for the exemption from property taxation of specified amounts of the assessed value of the home of a disabled veteran, or a veteran's spouse in the case in which the person has, as a result of a service-connected disease or injury, died while on active duty in military service.

This bill would correct an erroneous cross reference and remove obsolete references to prior exemption amounts.

~~The Revenue and Taxation Code specifies how certain provisions are to be construed.~~

~~This bill would make technical, nonsubstantive changes to those specification provisions.~~

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 *SECTION 1. Section 276 of the Revenue and Taxation Code*
2 *is amended to read:*

3 276. (a) Except as otherwise provided by subdivision (b), for
4 property for which the disabled veterans' exemption described in
5 Section 205.5 was available, but for which a timely claim was not
6 filed, a partial exemption shall be applied in accordance with
7 whichever of the following is applicable:

8 (1) Ninety percent of any tax, including any interest or penalty
9 thereon, levied upon that portion of the assessed value of the
10 property that would have been exempt under a timely and
11 appropriate claim shall be canceled or refunded, provided that an
12 appropriate claim for exemption is filed after 5 p.m. on February
13 15 of the calendar year in which the fiscal year begins but on or
14 before the following December 10.

15 (2) If an appropriate claim for exemption is filed after the time
16 period specified in paragraph (1), 85 percent of that portion of any
17 tax, including any interest or penalty thereon, that was levied upon
18 that portion of the assessed value of the property that would have
19 been exempt under a timely and appropriate claim, shall be
20 canceled or refunded. Cancellations made under this paragraph
21 are subject to the provisions of Article 1 (commencing with Section
22 ~~4895~~ 4985) of Chapter 4 of Part 9. Refunds issued under this
23 paragraph are subject to the limitations periods on refunds as
24 described in Article 1 (commencing with Section 5096) of Chapter
25 5 of Part 9.

26 (b) ~~If a late filed claim for the sixty-thousand-dollar (\$60,000)~~
27 ~~exemption is filed in conjunction with a timely filed claim for the~~
28 ~~forty-thousand-dollar (\$40,000) exemption, or if a late filed~~
29 ~~late-filed~~ claim for the one-hundred-fifty-thousand-dollar
30 (\$150,000) exemption is filed in conjunction with a timely filed
31 claim for the one-hundred-thousand-dollar (\$100,000) exemption,
32 the amount of any exemption allowed under the late-filed claim
33 under subdivision (a) shall be determined on the basis of that
34 portion of the exemption amount, otherwise available under
35 subdivision (a), that exceeds ~~forty thousand dollars (\$40,000) or~~
36 one hundred thousand dollars (\$100,000), as applicable.

37 (c) For those claims filed pursuant to subdivision (a) after
38 November 15, the exemption under that subdivision may be applied

1 to the second installment. If that exemption is so applied, the first
2 installment is still delinquent on December 10, and is subject to
3 delinquent penalties provided for in this division if that installment
4 is not timely paid. A refund shall be made to the taxpayer upon a
5 claim submitted to the auditor if the exemption is applied to the
6 second installment and either of the following is true:

- 7 (1) Both installments are paid on or before December 10.
- 8 (2) The reduction in taxes resulting from the exemption exceeds
9 the amount of taxes due on the second installment.

10 ~~SECTION 1. Section 2 of the Revenue and Taxation Code is~~
11 ~~amended to read:~~

12 ~~2. Provisions of this code that are substantially the same as~~
13 ~~existing statutory provisions relating to the same subject matter~~
14 ~~shall be construed as restatements and continuations, and not as~~
15 ~~new enactments.~~